

Exhibit C

JONES DAY

51 LOUISIANA AVENUE, N.W. • WASHINGTON, D.C. 20001-2113
TELEPHONE: (202) 879-3939 • FACSIMILE: (202) 626-1700

Direct Number: (202) 879-3678
jbwilliams@jonesday.com

JP008761:ayp

April 18, 2007

VIA FEDERAL EXPRESS

Marc C. Levy
Kirkpatrick & Lockhart Preston Gates Ellis LLP
925 Fourth Avenue
Suite 2900
Seattle, WA 98104-1158

Re: Ultreo Website

Dear Marc:

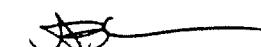
Thank you for responding to my letter of March 27, 2007 to Jack Gallagher, President of Ultreo, regarding the ultrasound technology of the Ultreo product.

I appreciate the fact that Ultreo has agreed to adjust its advertising claims to address Proctor & Gamble's concerns. In so doing, however, I think it is important to reiterate our particular concern about Ultreo's claims so that there is no confusion in this regard. Ultreo should make no claim in any internet, print or other advertising that the ultrasound feature or the bubbles will clean teeth, or remove plaque, or remove bacteria, in the mouth. We are unaware of any clinical substantiation for these claims. Similarly, there should be no claim that the ultrasound feature or the bubbles are capable of, or have the ability to, clean teeth, remove plaque, or remove bacteria in the mouth. Again, we are unaware of any clinical substantiation for these claims.

As we indicated before, if you have certain data that may support these claims, we would appreciate the opportunity to review it.

If you have any questions, please give me a call.

Very truly yours,



JOHN B. WILLIAMS